the desired pace of development. India will urge provision of adequate, new and additional financial resources and transfer of technology on preferential basis in order to enable developing countries to adopt environment friendly technologies.

(c) Several recent publications of the World Watch Institute deal with arrangements for the protection of global environment. Currently, Global Conventions are under negotiations on climate change and biodiversity. India is actively participating in these negotiations.

Shortage of Finance for States' Annual Plans

*89. SHRI SOM PAL:

SHRIMATI MIRA DAS :

Will the Minister of PLANNING AND PROGRAMME IMPLEMENTATION be pleased to state :

(a) whether it is a fact that several States are running short of finance for their annual plans;

(b) if so, the details and reason* for shortfall; and

(c) whether it is a fact that the Central support to States has gone up yet States are falling short of their targets ?

THE MINISTER OF STATE OF THE MINISTRY OF PLANNING AND PROGRAMME IMPLEMENTATION (SHRI H. R. BHARDWAJ): fa) Yes, Sir.

(b) Several States' Balance from Current Revenue (BCR) for financing the Plan deteriorated in 1990-91 and 1991-92. The deterioration was mainly due to increase in non-Plan revenue expenditure.

(c) Yes, Sir.

Cost Audit for Companies

*90. CHOWDHARY RAM SEWAK:

SHRI RAJNI RANJAN SAHU:

Will the Minister of LAW, JUSTICE AND COMPANY AFFAIRS be pleased to state:

(a) what are the industries which are proposed to be subjected to Cost Audit;

(b) by when Cost Audit on these industries would be imposed;

(c) what is the progress in the appointment of Cost Auditors and how many requests with details thereof are pending
with his Ministry; and

(d) what are the details of Cost Audit reports which have been scrutinised by hit Ministry in 1991-92 and what are the findings in each case ?

THE MINISTER OF LAW, JUSTICE AND COMPANY AFFAIRS (SHRI K. VIJAYA BHASKARA REDDI): (a) and
Mi) Prescribing of Cost Audit in respect of industries engaged in production, processing. manufacturing or mining activities is a continuous exercise. In addition to 36 industries (list as per statement I *(See* below) which are presently under Cost Audit, Government have recently initiated steps to extend statutory cost audit to products like Fertilizers, Industrial Gases, Edible Oils, Toilet Preparations like Soaps, Tooth Pastes and Detergents and Pesticides. The Cost Audit Orders on these industries will be issued after notifying the Cost Accounting record (Rules) in each case.

(c) After the cost audit order is issued, the Company has to make a request for the appointment of Cost Auditor. As soon as the request is received, it is processed and if all the requirements are fulfilled, the orders appointing Cost Auditor are issued. In case there are deficiencies the company is asked to furnish the requisite information. Orders has been issued in respect of all applications received upto Feb. 92 which were complete in all respects and which fulfilled all the requirements.

(d) 261 Cost Audit Reports were scruti nised by the Deptt, during 1991-92 and a list of cases brought to the notice of its respective Administrative Ministries is given in the Statement II.